IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 24TH AUGUST 2007 / 2ND BHADRA 1929

WP(C).No. 25875 of 2007(E)

PETITIONER:

C.M.NIGAM MATHEW, PROPRIETOR,
C.K.MATHEW & SONS, DEALERS IN FOOTWEAR,
BROADWAY LINE, ERNAKULAM.

BY ADV. SRI.VIJAYAN. K.U.
SRI.K.N.SREEKUMAR

RESPONDENTS:

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1. THE INTELLIGENCE INSPECTOR,
SQUAD NO.VII, COMMERCIAL TAXES,
ERNAKULAM.

2. THE STATE OF KERALA,
REPRESENTED BY THE SECRETARY (TAXES),
GOVT.SECRETARIAT, THIRUVANANTHAPURAM.

BY ADV. SHRI.SREEKRISHNA, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 25875 of 2007

Dated, this the 24th day of August, 2007

J U D G M E N T

Since petitioner is a registered dealer and in view of the ground raised by the petitioner, there will be direction to the 1st respondent to release the consignment on petitioner furnishing simple bond without surety for the security amount demanded and along with it a copy of Certificate of Registration issued to the petitioner under the KVAT Act. Since the Assessing Officer will be more appropriate authority to consider this case, there will be direction to the 1st respondent or the Deputy Commissioner concerned to transfer the enquiry file to the Assessing Officer before whom petitioner is registered.

This writ petition is disposed of as above.

Issue photocopy today itself.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg